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**From:**

**Sent:** Tuesday, March 24, 2009 2:07:36 PM

**To:**

**Cc:**

**Subject:** RE: 1402 question

It seems to me that section 475(f)(1)(D) may answer your question. It says that "subsection (d)(3) shall not apply under the preceding sentence for purposes of applying sections 1402..." Your question is also discussed briefly in a Non-docketed Significant Advice Review memorandum (1999 IRS NSAR 10649 on Westlaw).

I am copying  
has anything to add.

of the branch responsible for self-employment tax issues in case she